

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of claims:**

Claims 1-5 (canceled).

Claim 6 (new):           An acoustic converter for a portable device, comprising:

    a housing, comprising a membrane rear volume;

    an opening structure, located on the membrane rear volume;

    internal walls, located on a rear wall of the device, wherein the internal walls form an acoustic channel through which sound is directed to the opening structure; and

    an acoustical blocking element, located over the opening structure, wherein the acoustical blocking element forms an acoustic seal between the opening structure and the rear wall.

Claim 7 (new):           The acoustic converter according to claim 6, wherein the portable device is a telephone

Claim 8 (new):           The acoustic converter according to claim 6, wherein the internal walls comprise at least a single layer.

Claim 9 (new):           The acoustic converter according to claim 6, wherein the internal walls are formed concentrically.